

**Per Collocator****Recurring****RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned**

<b>CENTRAL OFFICE:</b>		<b>RILT11</b>	<b>495 S. Riverside, Rialto</b>	
		(A)	(B)	
<b>Account Number</b>		<b>223210</b>	<b>212100</b>	<b>SOURCE</b>
<b>Account Description</b>		<b>DIG CKT COE</b>	<b>BUILDING</b>	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			<b>(Col. A+B)</b>	
10 Current Investment *	\$2,261.78	\$514.16	\$2,775.94	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,805.09	\$246.48	\$2,051.57	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$25.81	\$6.43	\$32.25	Ln 7 * Ln 12
17 Administration	\$118.96	\$16.24	\$135.20	Ln 8 * Ln 12
18 Total of Direct Costs	\$144.77	\$22.68	\$167.44	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$13.95	Ln 18 / 12
20 Annual Overhead	\$51.81	\$7.07	\$58.88	Ln 9 * Ln 12
21 Annual Full Cost	\$196.57	\$29.75	\$226.32	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$18.86	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SCRM01	1423 J St., Sacramento	
Account Number	(A)	(B)		
Account Description	223210	212100	SOURCE	
	DIG CKT COE	BUILDING		
Cost Factors				
1 Net Plant	0.0000	0.0000	Not Applicable	
2 FCC RIT	0.0000	0.0000	Not Applicable	
3 St & Fed Tax as a % of RIT	28.35%	28.35%	Not Applicable	
4 Cost of Money	0.0000	0.0000	Not Applicable	
5 St & Fed Tax	0.0000	0.0000	Not Applicable	
6 Depreciation	0.0000	0.0000	Not Applicable	
7 Repair & Maintenance	0.0143	0.0261	1992 Company Study	
8 Administration	0.0659	0.0659	1992 Company Study	
9 Overhead	0.0287	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:			TOTAL	
(Per Collocator)			(Col. A+B)	
10 Current Investment *	\$6,917.13	\$0.00	\$6,917.13	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$5,520.45	\$0.00	\$5,520.45	Ln 10 / Ln 11
Annual Cost				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$78.94	\$0.00	\$78.94	Ln 7 * Ln 12
17 Administration	\$363.80	\$0.00	\$363.80	Ln 8 * Ln 12
18 Total of Direct Costs	\$442.74	\$0.00	\$442.74	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$36.90	Ln 18 / 12
20 Annual Overhead	\$158.44	\$0.00	\$158.44	Ln 9 * Ln 12
21 Annual Full Cost	\$601.18	\$0.00	\$601.18	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$50.10	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SCRM02	3524 Marconi Ave., Sacramento	
Account Number	(A)	(B)		
Account Description	DIG CKT COE	BUILDING	SOURCE	
<b>Cost Factors</b>				
1 Net Plant	0.0000	0.0000	Not Applicable	
2 FCC RIT	0.0000	0.0000	Not Applicable	
3 St & Fed Tax as a % of RIT	28.35%	28.35%	Not Applicable	
4 Cost of Money	0.0000	0.0000	Not Applicable	
5 St & Fed Tax	0.0000	0.0000	Not Applicable	
6 Depreciation	0.0000	0.0000	Not Applicable	
7 Repair & Maintenance	0.0143	0.0261	1992 Company Study	
8 Administration	0.0659	0.0659	1992 Company Study	
9 Overhead	0.0287	0.0287	1992 Company Study	
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
<b>(Per Collocator)</b>			<b>(Col. A+B)</b>	
10 Current Investment *	\$2,817.34	\$414.36	\$3,231.70	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$2,248.48	\$198.64	\$2,447.12	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$32.15	\$5.18	\$37.34	Ln 7 * Ln 12
17 Administration	\$148.17	\$13.09	\$161.26	Ln 8 * Ln 12
18 Total of Direct Costs	\$180.33	\$18.27	\$198.60	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$16.55	Ln 18 / 12
20 Annual Overhead	\$64.53	\$5.70	\$70.23	Ln 9 * Ln 12
21 Annual Full Cost	\$244.86	\$23.98	\$268.83	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$22.40	Ln 21 / 12

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**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SCRM03	3809 Florin Rd., Sacramento	
Account Number	(A)	(B)		
Account Description	223210	212100	SOURCE	
	DIG CKT COE	BUILDING		
Cost Factors				
1 Net Plant	0.0000	0.0000	Not Applicable	
2 FCC RIT	0.0000	0.0000	Not Applicable	
3 St & Fed Tax as a % of RIT	28.35%	28.35%	Not Applicable	
4 Cost of Money	0.0000	0.0000	Not Applicable	
5 St & Fed Tax	0.0000	0.0000	Not Applicable	
6 Depreciation	0.0000	0.0000	Not Applicable	
7 Repair & Maintenance	0.0143	0.0261	1992 Company Study	
8 Administration	0.0659	0.0659	1992 Company Study	
9 Overhead	0.0287	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:			TOTAL	
(Per Collocator)			(Col. A+B)	
10 Current Investment *	\$2,459.71	\$236.36	\$2,696.07	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,963.05	\$113.31	\$2,076.36	Ln 10 / Ln 11
Annual Cost				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$28.07	\$2.96	\$31.03	Ln 7 * Ln 12
17 Administration	\$129.37	\$7.47	\$136.83	Ln 8 * Ln 12
18 Total of Direct Costs	\$157.44	\$10.42	\$167.86	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$13.99	Ln 18 / 12
20 Annual Overhead	\$56.34	\$3.25	\$59.59	Ln 9 * Ln 12
21 Annual Full Cost	\$213.78	\$13.68	\$227.45	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$18.95	Ln 21 / 12

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**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SCRM11	2216 Stockton Blvd., Sacramento	
Account Number	(A) 223210	(B) 212100	SOURCE	
Account Description	DIG CKT COE	BUILDING		
Cost Factors				
1 Net Plant	0.0000	0.0000	Not Applicable	
2 FCC RIT	0.0000	0.0000	Not Applicable	
3 St & Fed Tax as a % of RIT	28.35%	28.35%	Not Applicable	
4 Cost of Money	0.0000	0.0000	Not Applicable	
5 St & Fed Tax	0.0000	0.0000	Not Applicable	
6 Depreciation	0.0000	0.0000	Not Applicable	
7 Repair & Maintenance	0.0143	0.0261	1992 Company Study	
8 Administration	0.0659	0.0659	1992 Company Study	
9 Overhead	0.0287	0.0287	1992 Company Study	
CO-SPECIFIC COSTS: (Per Collocator)			TOTAL (Col. A+B)	
10 Current Investment *	\$2,247.06	\$443.54	\$2,690.59	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,793.34	\$212.63	\$2,005.97	Ln 10 / Ln 11
Annual Cost				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$25.64	\$5.55	\$31.19	Ln 7 * Ln 12
17 Administration	\$118.18	\$14.01	\$132.19	Ln 8 * Ln 12
18 Total of Direct Costs	\$143.83	\$19.56	\$163.39	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$13.62	Ln 18 / 12
20 Annual Overhead	\$51.47	\$6.10	\$57.57	Ln 9 * Ln 12
21 Annual Full Cost	\$195.29	\$25.66	\$220.96	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$18.41	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

Per Collocator

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SHOK01-04	4480 Kester Ave., Sherman Oaks	
Account Number		(A)	(B)	
Account Description		DIG CKT COE	BUILDING	SOURCE
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			(Col. A+B)	
10 Current Investment *	\$990.98	\$721.34	\$1,712.32	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$790.89	\$345.80	\$1,136.68	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$11.31	\$9.03	\$20.34	Ln 7 * Ln 12
17 Administration	\$52.12	\$22.79	\$74.91	Ln 8 * Ln 12
18 Total of Direct Costs	\$63.43	\$31.81	\$95.24	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$7.94	Ln 18 / 12
20 Annual Overhead	\$22.70	\$9.92	\$32.62	Ln 9 * Ln 12
21 Annual Full Cost	\$86.13	\$41.74	\$127.87	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$10.66	Ln 21 / 12

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**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SLNS01	340 Pajaro St., Salinas	
	(A)	(B)		
Account Number	223210	212100		SOURCE
Account Description	DIG CKT COE	BUILDING		
Cost Factors				
1 Net Plant	0.0000	0.0000		Not Applicable
2 FCC RIT	0.0000	0.0000		Not Applicable
3 St & Fed Tax as a % of RIT	28.35%	28.35%		Not Applicable
4 Cost of Money	0.0000	0.0000		Not Applicable
5 St & Fed Tax	0.0000	0.0000		Not Applicable
6 Depreciation	0.0000	0.0000		Not Applicable
7 Repair & Maintenance	0.0143	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
CO-SPECIFIC COSTS:			TOTAL	
(Per Collocator)			(Col. A+B)	
10 Current Investment *	\$1,877.42	\$265.54	\$2,142.96	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,498.34	\$127.30	\$1,625.63	Ln 10 / Ln 11
Annual Cost				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$21.43	\$3.32	\$24.75	Ln 7 * Ln 12
17 Administration	\$98.74	\$8.39	\$107.13	Ln 8 * Ln 12
18 Total of Direct Costs	\$120.17	\$11.71	\$131.88	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$10.99	Ln 18 / 12
20 Annual Overhead	\$43.00	\$3.65	\$46.66	Ln 9 * Ln 12
21 Annual Full Cost	\$163.17	\$15.36	\$178.53	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$14.88	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SNAN01	507 N. Bush, Santa Ana	
Account Number	(A)	(B)		
Account Description	223210	212100	SOURCE	
	DIG CKT COE	BUILDING		
Cost Factors				
1 Net Plant	0.0000	0.0000	Not Applicable	
2 FCC RIT	0.0000	0.0000	Not Applicable	
3 St & Fed Tax as a % of RIT	28.35%	28.35%	Not Applicable	
4 Cost of Money	0.0000	0.0000	Not Applicable	
5 St & Fed Tax	0.0000	0.0000	Not Applicable	
6 Depreciation	0.0000	0.0000	Not Applicable	
7 Repair & Maintenance	0.0143	0.0261	1992 Company Study	
8 Administration	0.0659	0.0659	1992 Company Study	
9 Overhead	0.0287	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:			TOTAL	
(Per Collocator)			(Col. A+B)	
10 Current Investment *	\$4,009.13	\$526.41	\$4,535.54	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$3,199.62	\$252.35	\$3,451.98	Ln 10 / Ln 11
Annual Cost				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$45.75	\$6.59	\$52.34	Ln 7 * Ln 12
17 Administration	\$210.86	\$16.63	\$227.49	Ln 8 * Ln 12
18 Total of Direct Costs	\$256.61	\$23.22	\$279.83	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$23.32	Ln 18 / 12
20 Annual Overhead	\$91.83	\$7.24	\$99.07	Ln 9 * Ln 12
21 Annual Full Cost	\$348.44	\$30.46	\$378.90	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$31.57	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.



**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNAN11</b>	<b>3220 Bristol St., Santa Ana</b>	
		(A)	(B)	
<b>Account Number</b>		<b>223210</b>	<b>212100</b>	<b>SOURCE</b>
<b>Account Description</b>		<b>DIG CKT COE</b>	<b>BUILDING</b>	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			<b>(Col. A+B)</b>	
10 Current Investment *	\$2,247.06	\$0.00	\$2,247.06	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,793.34	\$0.00	\$1,793.34	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$25.64	\$0.00	\$25.64	Ln 7 * Ln 12
17 Administration	\$118.18	\$0.00	\$118.18	Ln 8 * Ln 12
18 Total of Direct Costs	\$143.83	\$0.00	\$143.83	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$11.99	Ln 18 / 12
20 Annual Overhead	\$51.47	\$0.00	\$51.47	Ln 9 * Ln 12
21 Annual Full Cost	\$195.29	\$0.00	\$195.29	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$16.27	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

## RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SNDG01	1125 Ninth, San Diego	
		(A)	(B)	
Account Number		223210	212100	SOURCE
Account Description		DIG CKT COE	BUILDING	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			(Col. A+B)	
10 Current Investment *	\$2,432.81	\$319.23	\$2,752.04	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,941.58	\$153.04	\$2,094.62	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$27.76	\$3.99	\$31.76	Ln 7 * Ln 12
17 Administration	\$127.95	\$10.09	\$138.04	Ln 8 * Ln 12
18 Total of Direct Costs	\$155.72	\$14.08	\$169.79	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$14.15	Ln 18 / 12
20 Annual Overhead	\$55.72	\$4.39	\$60.12	Ln 9 * Ln 12
21 Annual Full Cost	\$211.44	\$18.47	\$229.91	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$19.16	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SNDG02	650 Robinson Ave., San Diego	
Account Number	(A)	(B)		
Account Description	223210	212100	SOURCE	
	DIG CKT COE	BUILDING		
Cost Factors				
1 Net Plant	0.0000	0.0000	Not Applicable	
2 FCC RIT	0.0000	0.0000	Not Applicable	
3 St & Fed Tax as a % of RIT	28.35%	28.35%	Not Applicable	
4 Cost of Money	0.0000	0.0000	Not Applicable	
5 St & Fed Tax	0.0000	0.0000	Not Applicable	
6 Depreciation	0.0000	0.0000	Not Applicable	
7 Repair & Maintenance	0.0143	0.0261	1992 Company Study	
8 Administration	0.0659	0.0659	1992 Company Study	
9 Overhead	0.0287	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:			TOTAL	
(Per Collocator)			(Col. A+B)	
10 Current Investment *	\$3,227.06	\$555.59	\$3,782.65	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$2,575.46	\$266.34	\$2,841.81	Ln 10 / Ln 11
Annual Cost				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$36.83	\$6.95	\$43.78	Ln 7 * Ln 12
17 Administration	\$169.72	\$17.55	\$187.28	Ln 8 * Ln 12
18 Total of Direct Costs	\$206.55	\$24.50	\$231.06	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$19.25	Ln 18 / 12
20 Annual Overhead	\$73.92	\$7.64	\$81.56	Ln 9 * Ln 12
21 Annual Full Cost	\$280.47	\$32.15	\$312.62	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$26.05	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SNDG03	7847 Linda Vista, San Diego	
	(A)	(B)		
Account Number	223210	212100	SOURCE	
Account Description	DIG CKT COE	BUILDING		
Cost Factors				
1 Net Plant	0.0000	0.0000	Not Applicable	
2 FCC RIT	0.0000	0.0000	Not Applicable	
3 St & Fed Tax as a % of RIT	28.35%	28.35%	Not Applicable	
4 Cost of Money	0.0000	0.0000	Not Applicable	
5 St & Fed Tax	0.0000	0.0000	Not Applicable	
6 Depreciation	0.0000	0.0000	Not Applicable	
7 Repair & Maintenance	0.0143	0.0261	1992 Company Study	
8 Administration	0.0659	0.0659	1992 Company Study	
9 Overhead	0.0287	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:			TOTAL	
(Per Collocator)			(Col. A+B)	
10 Current Investment *	\$2,300.86	\$236.36	\$2,537.22	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,836.28	\$113.31	\$1,949.58	Ln 10 / Ln 11
Annual Cost				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$26.26	\$2.96	\$29.22	Ln 7 * Ln 12
17 Administration	\$121.01	\$7.47	\$128.48	Ln 8 * Ln 12
18 Total of Direct Costs	\$147.27	\$10.42	\$157.69	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$13.14	Ln 18 / 12
20 Annual Overhead	\$52.70	\$3.25	\$55.95	Ln 9 * Ln 12
21 Annual Full Cost	\$199.97	\$13.68	\$213.65	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$17.80	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

## 93-162 WORKPAPERS

## "COMMON CONSTRUCTION FUNCTION"

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNDG15</b>	<b>9341 Regents Rd., San Diego</b>	
		(A)	(B)	
<b>Account Number</b>		<b>223210</b>	<b>212100</b>	<b>SOURCE</b>
<b>Account Description</b>		<b>DIG CKT COE</b>	<b>BUILDING</b>	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			<b>(Col. A+B)</b>	
10 Current Investment *	\$2,645.46	\$679.90	\$3,325.36	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$2,111.30	\$325.93	\$2,437.23	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 *, Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$30.19	\$8.51	\$38.70	Ln 7 * Ln 12
17 Administration	\$139.13	\$21.48	\$160.61	Ln 8 * Ln 12
18 Total of Direct Costs	\$169.33	\$29.99	\$199.31	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$16.61	Ln 18 / 12
20 Annual Overhead	\$60.59	\$9.35	\$69.95	Ln 9 * Ln 12
21 Annual Full Cost	\$229.92	\$39.34	\$269.26	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$22.44	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNDG16</b>	<b>9059 Mira Mesa Blvd., San Diego</b>	
		(A)	(B)	
<b>Account Number</b>		<b>223210</b>	<b>212100</b>	<b>SOURCE</b>
<b>Account Description</b>		<b>DIG CKT COE</b>	<b>BUILDING</b>	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			<b>(Col. A+B)</b>	
10 Current Investment *	\$2,240.97	\$348.41	\$2,589.38	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,788.48	\$167.02	\$1,955.51	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$25.58	\$4.36	\$29.93	Ln 7 * Ln 12
17 Administration	\$117.86	\$11.01	\$128.87	Ln 8 * Ln 12
18 Total of Direct Costs	\$143.44	\$15.37	\$158.80	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$13.23	Ln 18 / 12
20 Annual Overhead	\$51.33	\$4.79	\$56.12	Ln 9 * Ln 12
21 Annual Full Cost	\$194.77	\$20.16	\$214.93	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$17.91	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNFC01</b>	<b>555 Pine St., San Francisco</b>	
		(A)	(B)	
<b>Account Number</b>		<b>223210</b>	<b>212100</b>	<b>SOURCE</b>
<b>Account Description</b>		<b>DIG CKT COE</b>	<b>BUILDING</b>	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
<b>(Per Collocator)</b>			<b>(Col. A+B)</b>	
10 Current Investment *	\$2,420.63	\$194.92	\$2,615.55	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,931.87	\$93.44	\$2,025.31	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$27.63	\$2.44	\$30.06	Ln 7 * Ln 12
17 Administration	\$127.31	\$6.16	\$133.47	Ln 8 * Ln 12
18 Total of Direct Costs	\$154.94	\$8.60	\$163.53	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$13.63	Ln 18 / 12
20 Annual Overhead	\$55.44	\$2.68	\$58.13	Ln 9 * Ln 12
21 Annual Full Cost	\$210.38	\$11.28	\$221.66	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$18.47	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNFC04</b>	<b>1 McCoppin St., San Francisco</b>	
		(A)	(B)	
<b>Account Number</b>		<b>223210</b>	<b>212100</b>	<b>SOURCE</b>
<b>Account Description</b>		<b>DIG CKT COE</b>	<b>BUILDING</b>	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			<b>(Col. A+B)</b>	
10 Current Investment *	\$2,915.87	\$277.80	\$3,193.66	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$2,327.11	\$133.17	\$2,460.28	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$33.28	\$3.48	\$36.75	Ln 7 * Ln 12
17 Administration	\$153.36	\$8.78	\$162.13	Ln 8 * Ln 12
18 Total of Direct Costs	\$186.63	\$12.25	\$198.89	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$16.57	Ln 18 / 12
20 Annual Overhead	\$66.79	\$3.82	\$70.61	Ln 9 * Ln 12
21 Annual Full Cost	\$253.42	\$16.07	\$269.50	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$22.46	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.



**Per Collocator**

Recurring

## RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SNFC21	611 Folsom St., San Francisco	
Account Number	(A)	(B)		
Account Description	223210	212100		
	DIG CKT COE	BUILDING		
<b>Cost Factors</b>				
1 Net Plant	0.0000	0.0000	Not Applicable	
2 FCC RIT	0.0000	0.0000	Not Applicable	
3 St & Fed Tax as a % of RIT	28.35%	28.35%	Not Applicable	
4 Cost of Money	0.0000	0.0000	Not Applicable	
5 St & Fed Tax	0.0000	0.0000	Not Applicable	
6 Depreciation	0.0000	0.0000	Not Applicable	
7 Repair & Maintenance	0.0143	0.0261	1992 Company Study	
8 Administration	0.0659	0.0659	1992 Company Study	
9 Overhead	0.0287	0.0287	1992 Company Study	
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
<b>(Per Collocator)</b>			<b>(Col. A+B)</b>	
10 Current Investment *	\$2,102.93	\$194.92	\$2,297.85	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,678.32	\$93.44	\$1,771.76	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$24.00	\$2.44	\$26.44	Ln 7 * Ln 12
17 Administration	\$110.60	\$6.16	\$116.76	Ln 8 * Ln 12
18 Total of Direct Costs	\$134.60	\$8.60	\$143.20	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$11.93	Ln 18 / 12
20 Annual Overhead	\$48.17	\$2.68	\$50.85	Ln 9 * Ln 12
21 Annual Full Cost	\$182.77	\$11.28	\$194.05	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$16.17	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SNSJ02	95 Almaden, San Jose	
Account Number		(A) 223210	(B) 212100	SOURCE
Account Description		DIG CKT COE	BUILDING	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			(Col. A+B)	
10 Current Investment *	\$2,579.48	\$899.33	\$3,478.81	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$2,058.64	\$431.13	\$2,489.77	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$29.44	\$11.25	\$40.69	Ln 7 * Ln 12
17 Administration	\$135.66	\$28.41	\$164.08	Ln 8 * Ln 12
18 Total of Direct Costs	\$165.10	\$39.66	\$204.77	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$17.06	Ln 18 / 12
20 Annual Overhead	\$59.08	\$12.37	\$71.46	Ln 9 * Ln 12
21 Annual Full Cost	\$224.19	\$52.04	\$276.22	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$23.02	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNSJ12</b>	<b>6245 Dial Way, San Jose</b>	
		(A)	(B)	
<b>Account Number</b>		<b>223210</b>	<b>212100</b>	<b>SOURCE</b>
<b>Account Description</b>		<b>DIG CKT COE</b>	<b>BUILDING</b>	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			<b>(Col. A+B)</b>	
10 Current Investment *	\$1,467.53	\$389.85	\$1,857.38	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,171.21	\$186.89	\$1,358.10	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$16.75	\$4.88	\$21.63	Ln 7 * Ln 12
17 Administration	\$77.18	\$12.32	\$89.50	Ln 8 * Ln 12
18 Total of Direct Costs	\$93.93	\$17.19	\$111.13	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$9.26	Ln 18 / 12
20 Annual Overhead	\$33.61	\$5.36	\$38.98	Ln 9 * Ln 12
21 Annual Full Cost	\$127.55	\$22.56	\$150.10	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$12.51	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNJS21</b>	<b>2211 Junction Ave., San Jose</b>	
		(A)	(B)	
<b>Account Number</b>		<b>223210</b>	<b>212100</b>	<b>SOURCE</b>
<b>Account Description</b>		<b>DIG CKT COE</b>	<b>BUILDING</b>	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			<b>(Col. A+B)</b>	
10 Current Investment *	\$1,333.34	\$277.80	\$1,611.14	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,064.12	\$133.17	\$1,197.29	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$15.22	\$3.48	\$18.69	Ln 7 * Ln 12
17 Administration	\$70.13	\$8.78	\$78.90	Ln 8 * Ln 12
18 Total of Direct Costs	\$85.34	\$12.25	\$97.59	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$8.13	Ln 18 / 12
20 Annual Overhead	\$30.54	\$3.82	\$34.36	Ln 9 * Ln 12
21 Annual Full Cost	\$115.88	\$16.07	\$131.96	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$11.00	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

## RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNMT11</b>	<b>23 28th Ave., San Mateo</b>	
		(A)	(B)	
<b>Account Number</b>		<b>223210</b>	<b>212100</b>	<b>SOURCE</b>
<b>Account Description</b>		<b>DIG CKT COE</b>	<b>BUILDING</b>	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			<b>(Col. A+B)</b>	
10 Current Investment *	\$1,374.66	\$306.98	\$1,681.63	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,097.09	\$147.16	\$1,244.25	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$15.69	\$3.84	\$19.53	Ln 7 * Ln 12
17 Administration	\$72.30	\$9.70	\$82.00	Ln 8 * Ln 12
18 Total of Direct Costs	\$87.99	\$13.54	\$101.53	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$8.46	Ln 18 / 12
20 Annual Overhead	\$31.49	\$4.22	\$35.71	Ln 9 * Ln 12
21 Annual Full Cost	\$119.47	\$17.76	\$137.24	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$11.44	Ln 21 / 12

\* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

CENTRAL OFFICE:		SNRS01	517 Second St., Santa Rosa	
Account Number	(A)	(B)		
Account Description	223210	212100	SOURCE	
	DIG CKT COE	BUILDING		
Cost Factors				
1 Net Plant	0.0000	0.0000	Not Applicable	
2 FCC RIT	0.0000	0.0000	Not Applicable	
3 St & Fed Tax as a % of RIT	28.35%	28.35%	Not Applicable	
4 Cost of Money	0.0000	0.0000	Not Applicable	
5 St & Fed Tax	0.0000	0.0000	Not Applicable	
6 Depreciation	0.0000	0.0000	Not Applicable	
7 Repair & Maintenance	0.0143	0.0261	1992 Company Study	
8 Administration	0.0659	0.0659	1992 Company Study	
9 Overhead	0.0287	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:			TOTAL	
(Per Collocator)			(Col. A+B)	
10 Current Investment *	\$2,738.33	\$153.49	\$2,891.82	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$2,185.42	\$73.58	\$2,259.00	Ln 10 / Ln 11
Annual Cost				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$31.25	\$1 92	\$33.17	Ln 7 * Ln 12
17 Administration	\$144.02	\$4.85	\$148.87	Ln 8 * Ln 12
18 Total of Direct Costs	\$175.27	\$6 77	\$182.04	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$15.17	Ln 18 / 12
20 Annual Overhead	\$62.72	\$2.11	\$64.83	Ln 9 * Ln 12
21 Annual Full Cost	\$237.99	\$8.88	\$246.87	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$20.57	Ln 21 / 12

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**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNTC01</b>	<b>1700 Space Park Drive, Santa Clara</b>	
		(A)	(B)	
<b>Account Number</b>	<b>223210</b>	<b>212100</b>		
<b>Account Description</b>	<b>DIG CKT COE</b>	<b>BUILDING</b>		
<b>Cost Factors</b>				<b>SOURCE</b>
1 Net Plant	0.0000	0.0000		Not Applicable
2 FCC RIT	0.0000	0.0000		Not Applicable
3 St & Fed Tax as a % of RIT	28.35%	28.35%		Not Applicable
4 Cost of Money	0.0000	0.0000		Not Applicable
5 St & Fed Tax	0.0000	0.0000		Not Applicable
6 Depreciation	0.0000	0.0000		Not Applicable
7 Repair & Maintenance	0.0143	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
<b>CO-SPECIFIC COSTS:</b>			<b>TOTAL</b>	
<b>(Per Collocator)</b>			<b>(Col. A+B)</b>	
10 Current Investment *	\$1,465.29	\$526.41	\$1,991.70	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$1,169.43	\$252.35	\$1,421.78	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$16.72	\$6.59	\$23.31	Ln 7 * Ln 12
17 Administration	\$77.07	\$16.63	\$93.70	Ln 8 * Ln 12
18 Total of Direct Costs	\$93.79	\$23.22	\$117.00	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$9.75	Ln 18 / 12
20 Annual Overhead	\$33.56	\$7.24	\$40.81	Ln 9 * Ln 12
21 Annual Full Cost	\$127.35	\$30.46	\$157.81	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$13.15	Ln 21 / 12

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## 93-162 WORKPAPERS

## "COMMON CONSTRUCTION FUNCTION"

**Per Collocator**

Recurring

RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNVA01</b>	<b>234 Carol St., Sunnyvale</b>	
		(A)	(B)	
<b>Account Number</b>		<b>223210</b>	<b>212100</b>	<b>SOURCE</b>
<b>Account Description</b>		<b>DIG CKT COE</b>	<b>BUILDING</b>	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			(Col. A+B)	
10 Current Investment *	\$2,990.06	\$857.90	\$3,847.95	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$2,386.32	\$411.26	\$2,797.58	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$34.12	\$10.73	\$44.86	Ln 7 * Ln 12
17 Administration	\$157.26	\$27.10	\$184.36	Ln 8 * Ln 12
18 Total of Direct Costs	\$191.38	\$37.84	\$229.22	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$19.10	Ln 18 / 12
20 Annual Overhead	\$68.49	\$11.80	\$80.29	Ln 9 * Ln 12
21 Annual Full Cost	\$259.87	\$49.64	\$309.51	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$25.79	Ln 21 / 12

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**Per Collocator**

Recurring

## RATE ELEMENT: C.O. Floor Space per 100 Square Feet - Partitioned

<b>CENTRAL OFFICE:</b>		<b>SNVA11</b>	<b>1140 Mathilda Ave., Sunnyvale</b>	
		(A)	(B)	
Account Number		223210	212100	SOURCE
Account Description		DIG CKT COE	BUILDING	
<b>Cost Factors</b>				
1 Net Plant		0.0000	0.0000	Not Applicable
2 FCC RIT		0.0000	0.0000	Not Applicable
3 St & Fed Tax as a % of RIT		28.35%	28.35%	Not Applicable
4 Cost of Money		0.0000	0.0000	Not Applicable
5 St & Fed Tax		0.0000	0.0000	Not Applicable
6 Depreciation		0.0000	0.0000	Not Applicable
7 Repair & Maintenance		0.0143	0.0261	1992 Company Study
8 Administration		0.0659	0.0659	1992 Company Study
9 Overhead		0.0287	0.0287	1992 Company Study
<b>CO-SPECIFIC COSTS:</b>				
<b>(Per Collocator)</b>				
			<b>TOTAL</b>	
			(Col. A+B)	
10 Current Investment *	\$4,842.46	\$194.92	\$5,037.38	Pgs 67 - 118, each C.O.
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$3,864.69	\$93.44	\$3,958.13	Ln 10 / Ln 11
<b>Annual Cost</b>				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$55.27	\$2.44	\$57.70	Ln 7 * Ln 12
17 Administration	\$254.68	\$6.16	\$260.84	Ln 8 * Ln 12
18 Total of Direct Costs	\$309.95	\$8.60	\$318.54	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$26.55	Ln 18 / 12
20 Annual Overhead	\$110.92	\$2.68	\$113.60	Ln 9 * Ln 12
21 Annual Full Cost	\$420.86	\$11.28	\$432.14	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$36.01	Ln 21 / 12

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